

\_\_\_\_\_CITY  
2007 COMPLIANCE GUIDE SUPPLEMENT

Purpose: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY07	FY08
Incharge		
Manager		
Independent Reviewer		

---

**CITY 2007 COMPLIANCE GUIDE SUPPLEMENT**

In addition to the updated City Compliance Guide, we have made available this 2007 City Compliance Guide Supplement which details all changes made to the prior year City Compliance Guide. This supplement may be used to update the prior year compliance guide in lieu of completing a new guide each year.



## CITY 2007 COMPLIANCE GUIDE SUPPLEMENT

				FY07				FY08			
	Category	Non-compliance Noted/FY		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
<b>LONG TERM DEBT:</b>				<u>Risk:</u> H M L				<u>Risk:</u> H M L			
4. <b>(07)</b> Determine that loan and other agreements comply with Chapters 364.4(4), 384.24A, 384.83, 403.9 and 423B.9 of the Code of Iowa.											

[illegible]



## CITY 2007 COMPLIANCE GUIDE SUPPLEMENT

				FY07				FY08			
	Cate- gory	Non-compl iance Noted/FY		Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
				Risk:	H	M	L	Risk:	H	M	L
<b>DISBURSEMENTS/EXPENDITURES:</b>											
3.	d.	(07)	Real property acquired for the urban renewal project was acquired in accordance with Chapter 403.5(4) of the Code of Iowa and after the Council approved the urban renewal project.	2							
5.		(07)	For capital projects and other construction contracts (for Code requirements applicable prior to 1-1-07, refer to the 2006 Compliance Guide):								
a.		(07)	Determine the City complied with public hearing and bidding requirements in accordance with Chapters 26.3 through 26.13 of the Code of Iowa including:								
1)		(07)	For public improvements (other than road, bridge and culvert projects) with an estimated total cost in excess of the competitive bid threshold in Chapter 26.3 or as established in Chapter 314.1B (\$100,000 effective 1-1-07).	2							
2)		(07)	For contracts for road, bridge or culvert construction work where the engineer's estimate exceeds the amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa. (For a City with population of 50,000 or less, \$40,000 effective 1-1-07 and for a City with population of more than 50,000, \$57,000 effective 1-1-07.	2							





## CITY 2007 COMPLIANCE GUIDE SUPPLEMENT

[illegible]

CITY 2007 COMPLIANCE GUIDE SUPPLEMENT

		Non-compliance Noted / FY		FY07				FY08			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	
			Risk:	H	M	L	Risk:	H	M	L	
BUDGETS:			2								
4. (07) Determine the following regarding the Tax Increment Debt Certificate:											
a. (07) The amounts certified represent loans, advances, indebtedness or bounds which qualify for payment from the County TIF revenues for each urban renewal area in the municipality in accordance with Chapter 403.19(5)(a) of the Code of Iowa and the certificate was filed by December 1.											
b. (07) The municipality certified a reduction to the amount previously certified by December 1 in the year action was taken which resulted in the reduction, as required by Chapter 403.19(5)(b) of the Code of Iowa. (Reductions may result from payment from sources other than TIF revenue, reduction of required principal and interest payments due to refunding or refinancing of the obligation or for any other reason).											

\_\_\_\_\_ **CITY 2007 COMPLIANCE GUIDE SUPPLEMENT**

		Non-compliance Noted / FY		FY07				FY08			
				Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
<b>ADDENDUM:</b>  <b>INVESTMENTS:</b>  1. b. <b>(07)</b> Interest on cemetery perpetual care is recorded in the General Fund or other fund used for cemetery operations in accordance with Chapter 523I.508 of the Code of Iowa.	4			<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L